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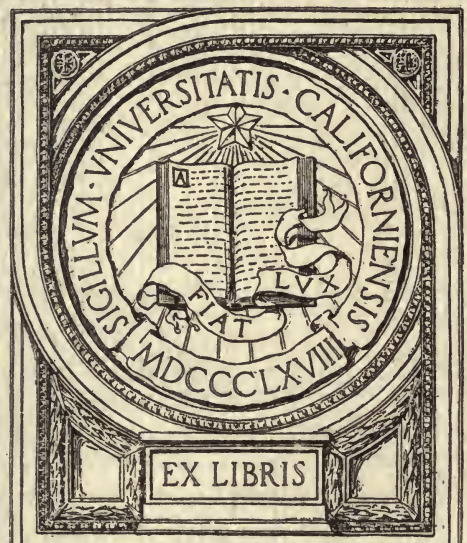

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"TO HELL WITH REFORM"

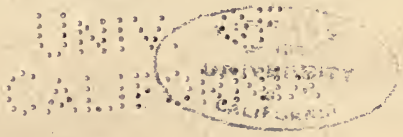
"Ax Swings . . 500 Laborers Removed . . Vigorous Pruning . .

"Such headings greet our eyes every time we open a newspaper. Do people realize what it means? Do they know that it means poverty and idleness to hundreds of underpaid laborers and misery to their families?

"Reform! To Hell with Reform!"—*Caligula, Brooklyn Eagle*

Municipal Reform through Revision of Business Methods

New York City



BUREAU OF MUNICIPAL RESEARCH
261 BROADWAY
July, 1910

Price, 10 Cents

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Quoted Direct, Chronologically, Without Comment

A FEW HEADLINE NOTICES
OF REFORM STEPS IN NEW YORK CITY
JANUARY—MAY, 1910

January

4 No More Joy Rides
Hours 9 to 5
Comptroller Enforces Time Cards
Comptroller Drops Six Autos
6 Mayor Warns Against Padded Payrolls
7 Economy for Four Years, Estimate Board's Edict First Meeting
8 $25,000,000 Water Tube Blocked by Board of Estimate
9 One Purchasing Bureau in Fire Department
11 Mayor on Trail of Tax Dodgers
12 Comptroller's Removal Axe Saves Tax Department $8,000
19 127 Men Dropped in Bronx Parks
Brooklyn Lays Off 600 Men
Bronx President Lays Off 300 Men
22 Manhattan President Drops 800; Saves $550,000
25 Tenement Commissioner After Bribers
Water Commissioner Saves $500,000 by Removals
26 Judges' Salary Increases Reconsidered
28 Mayor to Remove Officials Exceeding Budget
29 No Room for Grafters, Mayor Tells "White Wings"
30 Mayor Probes Condemnation Costs
Queens Highway Superintendent Lays Off 300 Men
Corporation Counsel to Reduce Staff 20 per cent
Yearly Payrolls Cut $300,000 in First Month
Finance Department Saves $50,000 First Month
Bronx Park Department Saves $120,000 First Month
Water Department Saves $150,000 First Month
Fire Department Saves $40,000 First Month
City Chamberlain Saves $20,000 First Month
Manhattan and Richmond Park Departments Save $10,000
Bronx President Saves $10,000 First Month
Brooklyn President Saves $10,000 First Month
Dock Department Saves $10,000 First Month

February

1 Bronx Ousts 75 Engineers; Saves $125,000
2 Mayor Ends Police Clubbing
City Chamberlain's Business Reform Saves $25,000
Manhattan President Drops 75 Engineers
Comptroller Drops $30,000 Marshall
3 7 Corporation Inspectors to do Work of 74 in Manhattan
5 Bridge Commissioner Drops 30 Engineers—$60,000
8 Water Commissioner Drops 204 Men
Bronx President Suspends 81 Men
Mayor Probes Police
Dock Department Drops 238
47 Building Inspectors Go in Board of Education—$94,000

(Continued on third page of cover)

LIBRARY OF

"TO HELL WITH REFORM"

"Ax Swings on 261 City Employees in Retrenchment"

"500 Laborers Removed in the Interest of Economy"

"Vigorous Pruning by the Reform Officials"

Such headings greet our eyes every time we open a newspaper. Do people realize what it means? Do they know that it means poverty and idleness to hundreds of underpaid laborers and misery to their families? And this by a city that spends hundreds of millions a year—a city with boundless resources and boundless wealth.

Reform! To Hell with Reform!

CALIGULA,
Brooklyn Eagle, Feb. 10. 1910

To those who have asked similar questions, and to those who wish more reform of the same kind, this brief statement of illustrations is addressed.

298473

PROGRESS IN CITY GOVERNMENT

The following illustrations are but samples of the reforms in New York City's methods of administration that have been proceeding steadily for four years and that in the past six months have been phenomenal in both number and importance.

For every illustration here given scores might easily be given. Many of the chief divisions of government are not even mentioned, as we have chosen types of advance step from conditions more generally familiar to the public. At the Budget Exhibit to be given in October, 1910, by city officials themselves, a complete list of economies and improvements will be graphically and convincingly displayed.

So many and so varied have been the changes, and so numerous and disconnected, that it has been impossible for the public to appreciate their magnitude or their relation to one another.

Of these changes the editor of the St. Paul Dispatch and Pioneer Press has said: "New York City is getting closer than any other city in America to the ideal of municipal administration where unit cost can be determined and its reasonableness considered."

What should not be forgotten for one moment is that at best only beginnings have been made.

BLIND MAN'S BUFF IS OVER

That the present administration should see where it is going, the board of estimate at the first meeting in January, 1910, adopted resolutions providing for:

1. Rules and forms of procedure for the board
2. A complete statement from all department heads as to the amount of unused and unincumbered balances from issues of corporate stock which had been inactive for a period of six months
3. A statement from every department as to all issues of corporate stock in hand, amount issued, amount unexpended and amount incumbered by contracts
4. Complete estimates from all department heads of all public improvements necessary with an accurate description, their proposed location and cost (corporate stock budget)
5. A committee to confer with the public service commission for the purpose of working out plans for increasing the transit facilities, with instructions to report by March 1, on the methods of construction, whether by public funds, by assessing real estate benefited or by private capital
6. An investigation of the salaries paid in all city departments, the number of men employed and the services rendered
7. A committee to consider the question of a central purchasing bureau and to prepare a form of specification under which supplies used by the city shall be bought
8. A statement by the comptroller as to the city's financial condition and borrowing power
9. A commission to examine the demand of women teachers for equal pay

THE OLD WAY OF DOUBLING WORK

Doubling workers used to be the only way to double work. In spite of a general conviction that too many men were employed in city service, city officials made plausible arguments for increasing and re-increasing the number of workers.

Because nobody ever stopped to measure the work done, taxpayers could not give convincing reasons for stopping the payroll increase.

The difference between measuring and not measuring work done is illustrated in the comptroller's office. Comptrollers for some time past have been persuaded by their subordinates every few months that large increases in the number of workers were necessary. Yet it was found upon inquiry prompted by changes which Comptroller Metz himself began that **bookkeepers of Herman A. Metz, manufacturer, did day in and day out five times as much work as did bookkeepers on similar tasks for Herman A. Metz, comptroller of the City of New York.**

THE NEW WAY OF DOUBLING WORK

When Comptroller Prendergast took office he asked division heads and the Bureau of Municipal Research to report upon the alleged need for more clerical assistance. Typical of the answers were the two statements for twenty-three men in one division which were substantially as follow:

Division Head—"John Doe" is a veteran in the city service—devoted, punctual, diligent and generous of over-time; needs an assistant and an increase in salary. . . . The division should have 30 more men.

Bureau of Municipal Research—The duty of "John Doe" is to post items from vouchers and warrants into a register or ledger. These operations "John Doe" made during the months of November and December at the rate of one for every 8 minutes. Dividing the number of entries required by the number of entries one man can easily make in one day, 14 men should do twice as much work as 23 men have been doing.

Instead of adding 30 employees, the comptroller dismissed 9 of the 23, and expects later to be able to dismiss perhaps 7 of the remaining 14.

SCRUBWOMEN SUFFER FROM CITY SAVING

"Widows are deprived of means to support helpless dependents. One has three children to support, the eldest ill. Another supports the children of a dying sister. Two widows have been caring for sons dying of consumption in two single room homes. A man of 63 must hunt work. Another received his dismissal the same week he buried his child; he must look for a job because his wife is completely overwhelmed with grief. To such a fine point has the great city of New York brought economy."

Because of these and others press comments, 44 city cleaners were put back on the payroll by the president of the borough of Manhattan. He publicly stated, however, that **they were not needed when reinstated any more than they had been needed when dismissed. A very careful study had proved the reduction possible and necessary to keep within the law which holds an official liable for waste.**

$30,000 was about to be saved by dismissing 44 cleaners who were not needed. $30,000 a year would cure 100 men a year of incipient tuberculosis; maintain 80 beds in a hospital for advanced stages; pay 30 nurses to visit daily among home cases. $30,000 is the interest on $750,000 which would build shacks for out-door cure of 3,000 tuberculous laborers at a time.

Wasting $30,000 a year on unnecessary cleaners had previously left the city's buildings so dirty that tuberculosis was bred in them and disorder among the cleaners. **It would be cheaper to give $30,000 to 44 discharged cleaners and call it charity outright than to demoralize them and others not discharged by putting supernumeraries on the city's payroll.**

"THE DUST OF YEARS"

Cartloads of dirt were taken from the rooms of the department of finance in January, 1910. The floors were so dirty and so hopelessly infected that it was necessary to remove their surfaces by planing.

There is no longer any mystery about the ravages which tuberculosis has been making among the department's employees,—**15 having died from it from one room.**

The new comptroller asserts that the "dust of years" and the tuberculosis were symbolic of the old business methods that are being superseded. With accumulations of dirt went accumulations of work undone and papers misplaced. Partitions favored secrets as well as germs. Disordered desks bespoke delay and favoritism in attending to the city's business.

Before reform of business methods it took an average of twenty days to get bills through the department of finance, whereas the average is now less than seven, and will soon be five.

Accumulations of dirt may be removed without exciting pity or protest. For people who sincerely want "good" government to stop protesting against the removal of accumulations of dead wood on payrolls,—incompetents, absentees, sinecures—means more air, more light, more order, more dispatch, more self-respect, more business and more of the social benefits for which government is maintained.

SUBSTITUTING WORK FOR SOFT SNAPS

Policemen doing messenger service in the department of finance were sent back to the police department for police detail. The sergeant-at-arms and eight assistants at the board of aldermen are now required to do some clerical and investigating work, in addition to serving as ornaments during board meetings. Special details of both police and fire departments are sent back to regular duty. Hundreds of soft snappers have been discharged,—not to mention hundreds of others who did no work at all and even had their pay sent to them.

Soft snaps, like men, are gregarious. They seldom exist alone. **My ability to keep my soft snap depends upon my being quiet about your soft snap. Thus each "soft snapper" finds it necessary for his own preservation to oppose every effort toward reduction of padded payrolls, prevention of favoritism in contracts, promotion of efficiency in school and health work, etc., and to wink at forces which he knows to be corrupt even though he keeps his own hands unsullied.**

The only remedy against soft snaps is public knowledge of where they are, who has them and what public benefits they make impossible. The only officer whose business it is to keep forever looking for and preventing soft snaps is the comptroller. In direct proportion to his competence will soft snaps disappear.

10 to 3 or 9 to 5 ?

In 1908 the board of aldermen refused to extend from 4 to 5 o'clock the time when public offices should be open to the public, or when city employees should work.

In 1909, because the charter gives department heads power to extend the hours of work "when public business requires," several offices were nominally (but not very effectually) put on a 9 to 5 o'clock basis.

In 1910 the employees of a majority of city offices are expected to arrive at 9 and to stay at least until 5, with an hour for lunch. In May, newspapers printed a statement which would have astonished everybody in 1908, that the comptroller had relaxed his demands one hour for the summer months and would no longer require certain of his clerical help, not even the "clock watchers," to stay later than five o'clock.

The old nominal day, 9 to 4, has been granted for the summer months, although few taxpayers have received any such concessions in private employment.

Because coming does not mean staying, time sheets are used, not only for ordinary employees, but for expert service, such as engineers and assistant district attorneys. **Because doing nothing an extra hour helps no one, records are being introduced to measure work done. Because blowing a dummy horn makes no music (as was found in park and pier bands), inspectors are used to see whether time records and service records are properly kept and truly certified.**

OUT OF COMMISSION

970 of 1000 days "out of commission" is the record of the water department's yacht Antietam. To keep it in commission 30 days cost over $1,000 a day.

Had any official or citizen during the 1000 days before the present administration consulted the "log" or record which all registered water craft must keep, **it could have been learned that instead of catching water thieves this $15,000 boat had in effect stolen nearly $46,000 from the taxpayers.** For day after day during three years the record showed that the engineer was drunk or the stoker absent, or a pleasure party aboard. Less than this amount was required in 1910 to cut out over $1,000,000 of waste and padded payrolls in this department.

Out of commission were scores of employees in this same department, last year and the year before,—many of them even having their pay sent to them.

Out of commission too were many in other departments like the fireman whom the present mayor found to be keeping a saloon.

Employees may be out of commission when at public offices if they are asleep, or drunk, or loafing, or attending to outside business.

Time records and service records of the city's army of employees must be read regularly and must be used to correct waste and incompetence or they will be as useless as the Antietam's log.

ARE CITY EMPLOYEES OVER-WORKED?

Before reform, commissioners of accounts and several other employees of the city were permitted not only to conduct a private accounting or book writing business, but to conduct it in the city's time. One commissioner of accounts found to be using his subordinates for his private business during the city's time resigned in disgrace to avoid dismissal. He was the same commissioner of accounts that whitewashed an elective officer who was later removed by Governor Hughes for inefficiency and waste.

In those days there were few slaves among the city employees; more and more needless clerical assistance was engaged, while less and less was done, and there was always time for employees to go to the races, take vacations, or put off till to-morrow what ought to be done to-day.

Now it is expected that employees shall be on duty from 9 to 5 and later if need be. Persons who prepare payrolls must even certify (1) that their payrolls are made up not from a general impression or from a "civil list," but from a time record showing employees' attendance at work, and (2) that the time and character of service shown on these records is certified by the persons having knowledge of the facts.

These provisions will prevent loafing and false certifications only when the comptroller's office regularly and continuously enforces them.

STANDARD OF LIVING FOR CITY EMPLOYEES

The city's inability to compete with private business in paying employees has been repeatedly lamented by officials.

Until the recently appointed committee on salaries and grades has finished the proposed thorough comparison of work done with salaries paid, it will be impossible to prove or disprove the taxpayer's impression that a great majority of city employees are receiving better pay than men and women of similar capacity and experience in private business.

In the meantime (even under the present administration) special resolutions have been passed to make it possible to pay from 20 to 100 per cent more to men than they were earning in private employ.

Nor is it officials only who want salary boosts. Trades unions have urged a "prevailing rate of wages" for city engineers, firemen, etc. that seem not yet to prevail in private business. And two years ago a score of civic agencies demanded an increase from $4,000 to $6,000 for a deputy tenement commissioner **on the ground that men of capacity could not be found for less than $6,000 although that deputy came directly from an $1,800 job in the same department.**

To fit the salary to the service actually rendered is the task of the special committee on salaries and grades which was appointed at the first meeting of the board of estimate and apportionment in 1910.

FREE PASSES ON THE TELEPHONE

Last year the city paid $14,085 for 301 telephones in private residences. Of these, 293 were not listed in the telephone directory among the city-paid telephones; 185 were under other names than those of officials; 56 names gave no title; 265 were above minimum rate; 24 were for water department employees; 24 in Brooklyn and 30 in Manhattan were for health department employees.

$14,085 would pay for men to give New York City's babies four times as much summer protection as they now have against unclean milk; would pay for 16 welfare nurses for the city's hospitals; would give 1200 backward pupils a chance to "catch up" and save a year by six weeks in vacation schools; would give 50 consumptive laborers a chance to get well at Otisville.

After the list was published this year, one former officer refunded $48 for long distance private messages. Other refunds are expected. Several officials told the public, through the press, that they used the city's 'phone only for city business, or that it was worth to the city all it cost to have them within telephone reach when needed.

It is too early to learn which of the 301 telephones are to be discontinued by the comptroller. He has said **he will refuse to pay for 'phones in private residences unless conclusive proof can be given that the city's interest would suffer as a result of his refusal.**

ARE NEW YORKERS INTERESTED IN MUNICIPAL GOVERNMENT?

A city official largely responsible for recent reforms asked this question. The miles of newspaper space given to municipal government answer: "Yes, **so far as they are given a chance** New Yorkers are intensely interested in municipal government."

None have a chance to be interested who do not understand. To increase the number who do understand is New York's most urgent problem.

The payroll for April, 1910, is but $80,000 less than the payroll for April, 1909, although annual payroll savings of six million, not one million, dollars have been announced and promised.

In all sincerity men in all parts of the city and in all walks of life have been asking. Where is the boasted saving of $6,000,000? Were men discharged in February only to pull the wool over the eyes of the public? Has the ax been swung merely for the purpose of throwing out men who voted against appointing officials and filling the payrolls with men who voted for them? Are the political wiseacres right in prophesying "the same old story"?

Savings are of three kinds: less money; more work; better work. Each kind appeals to the general public; each kind can be measured, photographed, shown in charts and diagrams, and related to the vital interests of every man, woman and child. The budget exhibit to be given by city officials in October, 1910, will facilitate understanding and will graphically illustrate less money, more work and better work.

Saving—less money, more work or better work or all three—**is of little use if people do not know the difference between saving and waste. If "good" government costs as much as "bad" government, and if the man on the street sees no difference in results, there can be little hope of permanent reform in municipal methods.**

"TO HIM WHO DOTH"

The German poet, Heine, says that the man who has little will soon get more; he who has much will have fortunes heaped upon him; but he who has nothing might just as well go and bury himself.

Something like this happens to public officials in their doing. Those who do much find themselves able and anxious to do more; those who do little will be always overwhelmed with the day's work; while those who undertake a comprehensive definite program will accomplish infinitely more than they hoped.

In 1909 the Bureau of Municipal Research printed two statements: "What Should New York's Next Mayor Do?" and "What Should New York's Next Comptroller Do?" So many definite steps were enumerated that several editors mildly chided the Bureau for holding up the impossible, for demanding supermen. The Bureau replied that only by undertaking all of the steps outlined could the mayor and the comptroller succeed in taking any one.

By June, 1910, 90 out of 100 next steps enumerated by the Bureau have been taken or well-begun, besides a large number not mentioned by us in 1909.

The chief trouble in the past has been that citizens have not expected enough definite things to bring out the best powers of officials.

STANDARDIZING SUPPLIES

Several years ago when the superintendent of school supplies wanted to standardize the cost of coal and supplies it was laughingly suggested that reformers wanted to count the kernels of coal.

Yet in 1910 the schools of New York City are saving over $700,000 on coal and supplies as compared with the 1904 rate. Although the number of sittings has increased and the number of pupils, we are spending $58,000 less for supplies and $78,000 less for coal than in 1904.

Standardizing seemed very simple,— after it was done. Instead of letting principals order any one of a hundred kinds of lead pencil, a half dozen standard pencils were picked out, any one of which would be good enough. By competition among the sellers of these standard pencils, $13,000 was saved on lead pencils alone in one year.

Instead of letting coal dealers deliver what they pleased, and janitors burn coal without stint, the coal bins of each building were measured, the coal delivered was measured and an allowance of coal made for the building, based upon its cubic dimensions and the nature of its furnace and ventilating plant.

Still further savings are promised next year by standardizing coal contracts for all departments, so that the city will pay for coal not by weight but **according to the number of heat units** it contains, as determined by laboratory analysis.

A commission is now at work for the board of estimate and apportionment, standardizing (1) the form of contract by which the city shall order all of its good, (2) the names and (3) qualities of goods, (4) the method of telling whether or not goods are of the quality or quantity ordered, (5) the price that should be paid. Volumes showing this commission's work will soon appear and will be tremendously interesting.

When contracts for 1911 are let, oats will not cost $1.88 for one department and $2.72 for another. Keeping horses will not cost $143 a year for one department, and $277 for another. $5 coal will not be bought for a furnace intended for $3 coal. Telephones are already costing the same in all city offices. More legitimate business houses are beginning to compete for city business, because business is beginning to go according to specification and not according to political pull.

The saving here will be millions a year if the department of finance is efficient. The saving will be slight in the long run if the department of finance is careless, incompetent or corrupt.

STANDARDIZING A DAY'S WORK

Jobs of a kind have differed as much in the day's work done as have oats of a kind in the day's price.

The titles of positions have been standardized (rather inadequately as yet). The salaries have been standardized according to titles. The length of the day has recently been standardized as from 9 to 5, and where time sheets or time clocks are used, the time actually spent at work or at places where work is supposed to be done has been standardized.

But the work done and to be done has not heretofore been standardized. For example, the judges in general sessions averaged during January and February, 1910, four and one-half hours in court per day for five days a week. For the nine weeks, one averaged 46 minutes more a day, another 60 minutes less than the average. In one week one judge served 15 minutes a day; another 522 minutes; another 422 minutes; another 487 minutes; another 157 minutes.

More striking examples could be given, but judges are mentioned **to emphasize the lack of standard under circumstances where possible corruption or desire to loaf may not confuse the issue.**

A study is now being made by a special committee of the board of estimate with a view to standardizing the day's work for each class of worker. When it reports, we should know where $1,800 men are doing $600 work, where no work is done, and where, if at all, workers are underpaid.

To buy labor by work units will save more money than buying coal by heat units.

The one office intended to know every day whether service and supplies are standardized is the department of finance.

Preferment for politics will never cease, but preferment of the incompetent can be stopped if we standardize service.

ATTACKING NEWSPAPER PROFITS

Five papers are to be paid for city advertising instead of seventy; $410,000 is to be saved on the City Record.

Although these announcements were unanimously applauded, they mean just as much and the same kind of injustice as dismissing unnecessary or incompetent men from payrolls. Every newspaper whose advertising is thus cut off had probably planned this year's expenses with a view to retaining city business. To cut off that business is virtually taking $5,000 or $50,000 or $100,000 out of the pockets of newspaper stockholders.

Probably no form of grafting upon public business can do more harm than advertising graft, because advertising graft means paying the organs of publicity and of information to work against and to mislead their own readers. It is not fair to put publishers and editors in position where they may be **compelled or tempted to misrepresent the truth about public business and to applaud acts which permanently injure the public,** or to debauch or be blackmailed by employees close to the City Record board.

The half million reduction per year which should be made in city advertising and printing would hire 500 extra policemen, or 500 extra nurses, or would maintain two hospitals with 500 beds each.

Waste and graft will certainly return unless business tests are continuously applied. An unwatchful, unchallenging City Record board will produce waste and blackmail as certainly as sluggish swamps will breed mosquitoes.

STANDING IN LINE

A large creditor of the city recently said: Things are getting worse and worse in the comptroller's office. The city owes me $40,000. When I went over for it the other day I was coolly informed that I was number forty on some schedule or other and would get my money when my turn came without bothering to come back. Before reform struck the town all I had to do was to go over to the department, ask for my money and get it.

He was asked: **Was there any waiting line last year while you arranged to get your money out of turn?**

Because he and other favored individuals used to get their money when they went for it, it took on an average twenty days after departments said the bills were all right, for the comptroller's office to audit, approve and pay. Having a pull, you see, gives no satisfaction unless the one who has it can see other people standing in line. Hastening the payment of A B C's bill takes for granted blocking X Y Z's bill.

Today, when A B C, with a pull, gets his money in turn, **X Y Z also gets his money in turn, and the average for paying all bills has dropped from twenty days to six.**

ALIAS COMMISSIONERS OF ACCOUNTS

No city office has repudiated its old friends, its old habits and old reputation more completely than the commissioners of accounts.

Organized after the Tweed thefts to give our mayors information with which to protect the public against waste, incompetence and theft, this office had by 1907 gradually become a veritable "first aid to the injured" among the wasteful, incompetent and thieving.

From 1873 to 1907 this agency for making known the truth progressively degenerated into a white-washing agency. Mayors used it chiefly as a repository for political incompetents who could not be taken care of in other departments. When, as often happened, its examiners and other subordinates found things wrong, their reports were for the most part pigeon-holed.

In the autumn of 1907 the office was reorganized by order of the then mayor. One commissioner who spent most of his time writing a book on American democracy resigned to make way for the present president of the board of aldermen, one of whose first acts was to request the Bureau of Municipal Research to make a thorough study of the office. As one result of this study the second commissioner resigned to avoid dismissal for conducting a private accounting business in the public's time and with the public's subordinates.

The present mayor is using the office, more than was ever done before, **as eyes and legs which enable him to investigate a hundred things at one time and be sure of the results.**

Thanks to its power of subpœna, its desire for truth and its increasing efficiency, two borough presidents have been removed for waste and incompetence; another resigned and ran away to avoid public investigation, which later brought his successor before the grand jury and proved frightful waste and inefficiency. A fifth was shown to be neglectful and wasteful, but so near the end of his term that the governor refused to hear the evidence. Waste and corruption were disclosed and reduced, if not eliminated in Bellevue, fire and dock departments.

In the old days a corrupt or negligent official when accused would say with a great show of outraged innocence: "Have the commissioners of accounts investigate." **Today that is what the public says,—but says it first.**

SOLICITING COMPLAINTS AND SUGGESTIONS FROM CITIZENS

One of the first acts of the present president of the Borough of The Bronx was to establish a bureau of information to which all residents of The Bronx were invited to bring complaints and suggestions.

This attitude brings everywhere a new kind of man. The inveterate "kicker" is never more helpless than when an official welcomes his "kick" and asks him what he suggests.

Notable in the history of city government is the use made by the present mayor of his own office and the commissioners of accounts in treating complaints, suggestions and requests for information:

1 From the outset the mayor has encouraged citizens to make suggestions, complaints, etc

2 When letters are received, his secretary makes such acknowledgement as is immediately due to writers and assigns them to members of the mayor's clerical staff

3 Letters of complaint or suggestions of more serious importance are, of course, presented to the mayor

4 Complaints not investigated by the mayor's secretary and staff go to the commissioners of accounts

5 The commissioner of accounts enters complaints in a register that is in effect a "double entry" ledger

6 The treatment of the complaint is automatically brought to the attention of the commissioner of accounts, who can tell whether progress is being made, whether action is postponed, and whether the right thing is being done

7 Each complaint is treated by the commissioner of accounts and by the mayor, not as an individual instance, but as a symptom of conditions in a department. The report accordingly states whether or not the condition complained of is isolated or general. Likewise the report states not only whether a suggestion is applicable to the particular instance mentioned, but also whether it is generally applicable to the department mentioned and possibly to other departments

8 The report to the mayor not only answers the specific question raised, but states the facts with respect to the department as a whole and recommends a means of correcting any defect discovered

9 The reports of the commissioners of accounts after being rendered to the mayor, are given to the press so that information derived from the investigation of the complaint received may be made public property

HOW A SQUARE DEAL IN THE OPEN AFFECTS CORPORATIONS

Rumor, well authenticated, says: In 1906 the head of a public service corporation complained to a member of the board of estimate and apportionment that his corporation was heavily taxed by corporation inspectors whom borough presidents compelled—blackmailed—him to employ. He was often called on the telephone, or was sent slips, stating that a new man, or a new hand-full of men, had been added to the corporation's payroll as inspectors. When requested to appear before the commissioners of accounts to state these facts he refused. When asked what he would do if subpoenaed, he replied: "Perjure myself like a gentleman."

Facts say: In 1910 the borough president of Manhattan dismissed 74 corporation inspectors who were incapable of inspecting either for the corporation or for the city. These "inspectors" drew salaries of from $1,200 to $1,800. They were really not thrown out of employment because they did practically no work. They were heelers, not employees, and were paid for work they had already done for politicians and for political work they might be requested to do. The enforced retention of 74 such men on their payroll was a continuing temptation to private corporations to get back the money from the general public by violating or evading the law or by otherwise "beating down" the very same four million people from whom the corporations must first collect these 74 salaries. For 74 "heelers" 7, and later 12, engineers were substituted.

Then what happened? The very same corporations that had not dared protest openly against 74 payroll parasites came down to City Hall and protested against the unnecessary employment of 7 men when, as they thought, 2 would do the work.

Later: Corporations have become enthusiastic about inspectors appointed for the purpose of protecting the city's interest, because they find that **when engineers are on the job and really protect the city, they also increase both the quantity and quality of work done by the corporation's employees.**

LABOR TICKETS AND TICKETED LABOR

Wherever outsiders successfully interfere in public business for their own profit, it will be found that government officials for their own profit and for the profit of political associates successfully interfere in private business.

Sometimes this interference of public servants in private business is in the form of bald blackmailing, such as threats to delay the approval of plans for building; sometimes as a charge for inside information as to future bond issues, franchises or real estate purchases; again for a share in the profits from city contracts.

The labor ticket system, recently abolished in some boroughs in New York, illustrates the huge profits—and huge dangers—of any relation between government and private business which is not universally advertised. The present borough president of Manhattan refused to accept, for his own distribution, 750 labor tickets good for 750 positions with public service corporations. Think what opportunities to help his friends and his friends' friends are thus given up!

Added to corporation inspectors, the labor tickets meant a total payroll forced upon corporations, in defiance of the laws of business and without regard to the quality of work done, amounting to over a million dollars a year!

Assuming for the sake of argument that every one involved in the naming and appointing and paying of corporation inspectors and ticketed labor was personally honest, **can any taxpayer doubt that he himself paid the bill and suffered the penalties?**

THE ICEMAN'S GRIEVANCE

In mid-winter, after icemen had contracted for their winter's cutting, the comptroller forced the price of city's ice from $0.40 to $0.25 per cwt., a cut of nearly 40 per cent. Worse than that, steps were taken to see that cwt. means **100 pounds,** and not just a chunk of ice.

Compared with millions of dollars which reformers claim may be saved, a reduction of 40 per cent. on ice and an increase of 40 per cent. in the weight means after all but a few thousand dollars a year, because the city uses ice only in hospitals, ferry-boats and public offices. But the few thousands a year saved will be a great deal more than the Girls' Public School Athletic League ever had to spend in one year, and would pay for attendants on school playgrounds after hours for 20,000 children.

What the iceman is losing and the city gaining may be seen from Bellevue Hospital's record: After tests were made by the comptroller's inspectors in mid-summer, 1909, ice bills dropped from **1000** to **470** pounds a day for the doctors; from **800** to **400** pounds for the male training school; from **4,487** to **3,570** pounds for the female training school; and from **16,200** to **12,155** pounds for the hospital proper. In a word, **the iceman must stop cheating the city's sick in one hospital out of 5,892 pounds of ice a day,**—$23.45, or **enough to keep 14 patients.** Of forty-two cakes of artificial ice paid for at the rate of 320 pounds per cake, not one weighed within 20 pounds of the amount paid for, while the **forty-two cakes averaged 33 pounds each less than the hospital paid for.**

Unless tests are continued the iceman's cheating will return and his grievance disappear.

PENNY Wise Foolish POUND Wise Foolish

Said the hat hook to the valve wheel

What kind of reform is it that spends its time figuring out the price of hat hooks and valve wheels when millions are lost every year by the big graft? Supposing $0.60 is paid for a $0.06 hat hook, or $1.50 for a $0.06 valve wheel, will that ever increase the tax rate? Our small dealers have to do so many favors to officials who buy of them that an occasional bit of "velvet" or "honest graft" should not be resented. **Such trifling things ought not to be taken to the mayor by the comptroller.**

Said the valve wheel to the hat hook

When the mayor gave me notoriety he asked that the two officials responsible for paying twenty-five times my value be discharged and that a thorough investigation be made of the corrections department on the ground that **it was hardly likely that "such things are not occurring elsewhere."** There are those who say that a sieve that is small enough to catch the little graft will be pretty sure to catch the big graft; while any sieve that is big enough to let the smaller graft through will be broken and torn so as to be useless in catching the big graft.

Said the joint legislative committee

When coal "velvet" and writing desk "velvet" and general supplies "velvet" are added to hat hook "velvet" and valve wheel "velvet," from **four to six millions are wasted in one year in New York on supplies alone.**

Experience says

This waste can be stopped and is being stopped. **With four to six millions a great deal can be done to fix things so that big graft will not go undiscovered and unchallenged.**

AUTOMOBILE REFORM

Said the comptroller, when he stopped the use of six autos: "If the subway is good enough for me, I guess my subordinates can get to the office without city automobiles."

Later, the mayor told the coroners that walking is good enough for him.

To stop joy riding in city autos, the borough president of Brooklyn put Brooklyn's mark on official autos. The water commissioner dismissed a register who, among his derelictions, spent $4,185 in one year repairing a $995 auto. The commissioners of accounts require a statement as to where and for what purpose their automobile is used every hour in the day and night. The state law says that using an employer's automobile for private purposes is a misdemeanor.

Yet the city is buying new automobiles!

At first sight it seems inconsistent for officials to decry the unnecessary use of city autos and at the same time buy more autos. But "would you shun the fire as harmful in that once it burnt the church"?

The way to distinguish necessary use from illegal use of automobiles is to know what they are used for. This cannot be told by painting the automobile, nor by punishing a joy rider now and then. **It can be told by requiring a certificate as to who used the auto, where, when, how long, why and with what consumption of gasoline or electricity.** If a man reports that he ran 100 miles and used a gallon of gasoline or that he ran two miles and loaded up with gasoline twice, the auditor will know there is something wrong. Records of this kind are now being installed to control the use of the automobiles of the president of the borough of Manhattan.

These certificates will be more accurate if there are central garages to which men must send when they want an automobile, just as they requisition for coal or paper or desks. Because officials can profitably use an automobile and a driver two hours, is no reason why the automobile and driver should be idle the rest of the day.

Auto reform is being taken up so seriously that the time will soon come when city physicians will no longer use city automobiles in their private practice. It seems a far cry from automobile waste to waste of human life, yet when machines and chauffeurs and gasoline are used in calling upon private patients or in joy riding, funds are diverted with which sickness might be reduced and lives saved.

HORSE SENSE IN HORSE COST

The new comptroller will not pass bills for shoeing police department horses unless the name of the horse is given. In the old days horses used to go around the shoeing line much as professional beggars are known to go round and round the bread line.

The fire department is branding each horse on the hoof with its own number and the department's initials, F. D. When a horse is to be shod, word must be sent to the purchasing bureau, the horse's number given, and permission obtained just as when money is to be spent for oats or repairs to wagons. A separate account is kept for each horse. In the old days, before these reforms, "horses that had been shod only a few weeks would be sent around to a favorite shoer for the good shoes to be yanked off and new ones put on." Likewise, horses that had cost $300 would be "sold for a song" when only run down and temporarily unfit for city use.

What horses cost, wear, and eat is being standardized. Thousands of dollars will be saved each year. Temptation to be dishonest will be taken from hundreds of city employees and blacksmiths by the requirements above mentioned.

The old conditions will soon return if the comptroller's office relaxes its inspection and audit or fails to measure horse cost with horse service.

"DEATH AVENUE"

In fifty-five years no less than 436 human beings were unnecessarily killed and 1173 injured by trains on Eleventh Avenue, alias Death Avenue.

On that same avenue vastly more than 436 babies have been unnecessarily killed by preventable diseases and yet there have been no mass meetings of protest, no newspaper crusades and no Death Avenue sermons.

If being run over by an engine seems a more horrible death than being poisoned by unclean milk, it is chiefly because we have failed to understand the community's duty to protect babies from unclean milk, unclean air and uninformed nursing.

The city is taking steps to make Death Avenue as safe to walk on as any other thoroughfare. It has begun, too, through its educational crusade, to make all avenues in New York safe for babies.

In reading the newspaper headlines that report money saved, it should be remembered that a nurse will visit from 10 to 15 babies and mothers a day for 300 days in a year for $750; that an inspector will visit from 10 to 15 milk shops a day on 300 days a year for $1,200; that a physician will examine from 20 to 30 children a day for physical defects, or inspect from 50 to 2,000 children for contagious diseases on 200 days a year for $1,200; that for every thousand dollars wasted or stolen by padded payrolls, 20,000 pounds of bread can be bought for city hospitals and 16,000 quarts of milk.

If the savings of the present administration were all to be set aside for fighting unnecessary death, there would be more money saved than the health department alone could profitably spend, in ways now recognized as scientific, for wiping out the preventable diseases which take 27,000 lives a year.

Death avenues are not afraid of money unless it is efficiently spent. For no work is it more important to apply rigid efficiency tests than for health work. Nowhere is inefficiency so dangerous and harmful.

"THEY HAVE ALL GOT TO DIE SOME TIME"

So said a man who thought it unwise to spend more money on reducing infant mortality.

New York City spends $350,000 on a division of child hygiene which from April through the summer sends nurses and physicians from home to home where birth records show there should be a live baby. During the school year this same division looks for transmissible diseases and physical defects.

Mothers are taught how to save their babies in their own homes with the milk and dishes and water and air that it is possible for them to provide. Likewise, they are shown why and how to have physical defects of school children removed.

The difference between saving a baby and letting it die means, on the average, five visits by a nurse to the mother. In other words, less than one day's full time given to each baby by a nurse will reduce by one-half the 3,000 babies who die in the summer time from diarrheal diseases. One reason the nurse is so effective is that she is ably assisted in her educational work by newspapers who keep telling mothers over and over again that it is not necessary for babies to die just because the weather is hot.

It does not take much inefficiency or dishonesty to waste more money than is necessary to save 1,000 babies a year in New York City. For every $3 saved by business reform, you may figure that one baby might have been given a fair chance to live. Day for day last summer Bellevue's loss in ice, because of short weights alone, meant the cost of saving over ten babies' lives.

Waste on supplies (or of services such as nurses' or physicians') and waste of lives always go together.

Whether there is neglected waste depends chiefly upon the efficiency of the department of finance. Its reorganization is progressing rapidly.

AN OPEN SESAME: "SOCIAL BETTERMENT"

"Social betterment" at budget time is a phrase to conjure with. Everybody wants economy and retrenchment except in social betterment items.

Assuming for sake of argument that social betterment should have right of way, two questions need to be answered: **What branches of government are not social betterment if efficiently managed, and which branches may not become anti-social if administered partially and incompetently?**

These questions will be of great importance next October, when the budget for 1911 is being discussed. They were of great importance last October when the budget for 1910 was being discussed. Above all are the avowed apostles of social betterment under obligation to consider whether such betterments as the following rank with nurses, playground attendants and truancy officers as social betterment:

To repair asphalt holes and flush the streets
To stop buying rotten hose for fires
To stop water waste and improve water service
To save half a million on coal
To restore Roger Drake Park
To insure honest grocery weights and measures
To investigate citizens' complaints
To stop waste of school supplies
To stop condemnation graft
To equalize assessments

No more important lesson needs to be taught the public of New York by the present administration than that **spending money on social betterment departments is not of itself social betterment. Betterment is measured by what happens to the recipient, not by the amount of money spent by or motives of the spender.**

What happens to the recipient can be learned only by using and keeping service records which will measure the efficiency of social betterment work and the need for its extension **as impartially and as scientifically as business reform enables us to measure the efficiency of street repairs or supply purchasing bureau.**

THE HARDEST THINGS OF ALL TO BELIEVE ABOUT "GOOD" GOVERNMENT

That the best of men can govern badly; that the best of men have governed badly; that some of the best steps ever taken in government were taken by so-called "bad" men and opposed by "good" men; that a method of doing business which keeps department heads or principal executives—and the public—uninformed about what is being done by employees is absolutely certain to mean waste and unevenness in government; that waste and unevenness in government,—as in private business or in housekeeping—are almost without exception accompanied by inefficiency, favoritism, illegality, honest graft, unqualified dishonesty, or all five.

Striking confirmation of the above propositions is given by the "division of charitable institutions" in the department of finance.

If there is any government activity that ought to be kept free from reproach it is this activity which supervises the payment of $5,000,000 a year to private charitable and educational institutions, hospitals, infant asylums, etc.

By resolution of the board of estimate a study is now being made by the comptroller into the relation of the city to all private charitable institutions which receive "city money". The final report will be among the chief contributions of the present administration to social betterment, because it will put the division of charitable institutions on the same business basis as other divisions of the comptroller's office, will measurably improve the business methods of the private institutions themselves and will drive home the most important thing of all to believe about good government:

Best work, best men, best motives cannot produce adequate results with bad methods in running government, any more than in running foot races, air ships or railroads.

THE COMPTROLLER'S CONTROL

In spiritualism each medium has a "control,"—some spirit who tells when to move and what to see or say. The "control" makes of the controlled a mere conductor of another's will.

New York City's comptrollers have in the past had their respective "controls" although these were real live subordinates or neighbors or fellow citizens instead of disembodied spirits. Sometimes their spiritual character was only make believe. But according to ex-Comptroller Metz, they were efficient in making rubber stamps or errand boys of the comptrollers.

To be their own control and to organize the department of finance so that no one but the public should share that control, the present comptroller and his predecessor made so many changes that one page will not begin to summarize the steps or their meaning.

Hardly an interest of city government fails to come into the comptroller's office at some time in some form. **He is the victim of an outside control unless he knows what is happening in his own and all other departments. This he cannot learn by going after knowledge to the departments or by sending after it. He must have knowledge come to him regularly.** It is coming as never before with respect to over 100 budget divisions.

More than twelve months ago the finance committee of the Chamber of Commerce, after an exhaustive investigation by its own experts into the new methods of controlling expenditures and revenues being installed in city departments, declared as follows:

"At last we are face to face with the opportunity of creating in the administration of the city a system of bookkeeping such as will untie the hands of good officials, expose the schemes of bad officials and make it possible to fix responsibility so as to enable all voters to cast their ballots with their eyes open to every essential fact. Nothing in the history of New York in at least two decades is so full of promise for the future welfare of New York City as this."

The vigorous and efficient extension and operation of the new methods by the present comptroller and his progressive introduction of additional expedients to increase municipal efficiency **serve to emphasize both the benefits and the dangers that confront New York City today.**

OUTSIDE INTERFERENCE IN GOVERNMENT

Professional politicians are protesting against **a notable increase in the number of outsiders who are interfering in matters of city government.**

These objectionable outsiders come to public hearings; look up contract conditions; make budget proposals; study departments; preach about the budget; start taxpayers' suits; make complaints to the mayor and the comptroller; keep the commissioners of accounts busy by complaints or questions; give away to the public what used to be inside secrets.

Outsiders are of two kinds: The outsider who is working for his own pocket all the time and the outsider who is working for public welfare; the outsider who works in ways that are devious and the outsider who works above board; the outsider whose name is written opposite names of appointees from civil service lists and the outsider who heads the Civil Service Reform Association; the outsider whose candidate gets the fat jobs and the outsider who proves that candidate's inefficiency; the outsider who sells inside information to newspapers or title companies and the outsider who exposes this illicit traffic; the outsider whose client is one man, or a score of men, or a political body, and the outsider whose client is 100 per cent. of the public.

The one outsider makes a victim and tool of public officials; the other outsider does his best to help public officials to overcome the obstacles which stand in the way of making good their pledges to serve the public.

Outsiders will always interfere in public business because it is their business. Upon the kind and number of outsiders depends the kind and outcome of public business.

Are You An Outsider?

LICENSING BRIGANDAGE

While the police have been permitted to prey upon saloonkeepers, gamblers and immoral women, favorite contractors have for years been permitted to prey upon the police department when it made repairs or bought supplies. $4.75 was paid for handcuffs worth $2.25; $64 was paid to a clockmaker for five hours and a half work; emergency order for repairs at the Coney Island station was given to a dealer on 69th Street and Columbus Avenue; $0.20 per pound was paid for nails worth $0.04½; $5.60 for a dozen circular erasers worth at retail only $0.35. A **blackmailing** government is always a preyed-on government; it always has **behind, around and in front of it a well trained band of looters.** For both forms of loot the public pays,—the weakest, the least protected, the public that can least afford to pay. Brigands don't like open playgrounds, or efficient probation officers, or milk inspectors, or nurses, or well enforced tenement laws.

To prevent the city from preying and being preyed upon by brigands on or off its payroll, records must be kept and studied and used, comparing work done with work that should have been done, and money paid with value received. The police will not pay 500 per cent. too much, or blackmail violators of law, while you are looking on. **Proper records will help you look on.**

Nothing but certainty of being seen or getting caught ever stopped any kind of brigandage. Police department supplies and repairs can be watched by the department of finance,—and the public. Police **field service must some day be similarly recorded and then studied by the mayor,—and the public.**

PAYING TRIBUTE

"Millions for defense, but not one cent for tribute," said the representative of the United States to the Moors in 1796. **Yet almost continuously since 1796 the creditors of New York City have paid tribute as the price of doing business with the city and of getting paid what was due them.**

Within two years a tradesman or contractor was forced to make a treaty with party bosses, or else run the gauntlet for his pay between two lines of "hazers." One political organization determined who should sell goods to the city; how short the weights or inferior the quality might be; and whether goods should be delivered at all. After the first organization had permitted his bill to be certified for payment, another political organization decided with how much or how little trouble the creditor should get his money, and whether he must wait three days or three years for payment.

The tribute system thrived on financial panics, as leeches thrive on blood. In 1907, it enabled outside politicians to decide which city creditors should be driven to the verge of bankruptcy, and even enabled employees to put the mayor and comptroller in the position of violating pledges made to bond buyers. Thus the city's unbusinesslike methods actually aggravated panicky conditions.

That system has been changed. Today in most departments **there is no more reason for paying an outsider or an insider for the privilege of doing business with the city or for getting one's money when due, than there is for paying an outsider or an insider for the privilege of walking on the street,** for an appointment on the police force or for promotion in the school system.

Bills must be paid in their turn by the comptroller's office. If lost, the comptroller's chief auditor of accounts knows promptly from a written report who lost them and why. High-class business houses that have heretofore refused to do business with the city because of the tribute system are now beginning to compete for the city's business, offer lower prices, and deliver better goods and honest weights and measures.

HOW REFORMERS OFTEN OBSTRUCT REFORM

The files of reform officials are crowded with letters from transcendental reformers, ministers, business men, lecturers, expressing the hope that this or that particular man or woman who has been dropped from the city payrolls may be reinstated, or that this particular friend of the writer may secure a position at the hands of city officials elected to choose their assistants for merit and not for pull or social acquaintance.

Several such letters have been brought to the Bureau of Municipal Research because it had pointed out the possibility of dropping large numbers from certain payrolls. The Bureau's only answer has been to make the discharged person see that **dropping an unnecessary or incompetent employee from the city's payroll not only releases money for public welfare, but, however disguised, will in the end prove a blessing to the discharged person himself.**

Once convinced that reform had come to stay, a person discharged because unnecessary or because of proved incompetence, could see the silver lining for him in the reform clouds. No greater unkindness can be shown toward any self-respecting person than to give him a demoralizing "soft snap". If a person is earning his city-paid salary, he can get a good position somewhere else. If he is not earning his salary he ought to be forced to find a job fitted to his ability and willingness to work.

REFORMING CIVIL SERVICE REFORM

Reformers out of office have always been more devoted to civil service than those same reformers in office.

Designed for "bad" men, "bad" officials and "political" pull, civil service has been said to interfere with the independence and efficiency of "good men," reformers and merit.

The trouble has been that reformers in office, like non-reformers, have been unable to prove their charges against alleged incompetent employees, or have failed to make charges because they have been unable to prove their own suspicions or convictions. **They had no record to show whether employees were on duty and how many hours a day. Because they had no record of work done they could not compare work done with what ought to have been done.**

In too many cases those who wished to dismiss incompetents did not take the pains to learn how the charter says incompetents may be dismissed. To this fact are due in large part the reinstating of discharged employees and the discontent of reformers with civil service.

Scores of employees have been dropped from the roll in 1910 after the formal hearings prescribed by the charter and after evidence had been collected to show either that employees were not trying to do the work for which they were paid, or that they were incompetent. One police officer has just been reinstated in order that a lawsuit and damages could be prevented, and immediately discharged the way the law prescribes.

Evidence of presence at work and of quantity and quality of work done will prevent "civil service" from defeating its own aims. This evidence is rapidly being accumulated in 1910; time sheets have been generally introduced; service records are slowly following.

The civil service commission demands more practical evidence of fitness in advance of appointment than examinations have heretofore provided. **After-appointment evidence of fitness or unfitness is gradually being called for by department records, and may be used as the basis either for promotion or for removal.**

ROBBING PETER TO PLEASE PAUL

Before budget reform, department heads could spend the money voted to them practically as they pleased and as much in any one month as they pleased, so long as they kept within their total allowance for the year. (In spite of legal prohibitions and penalties, many of them kept on contracting liabilities far beyond their appropriations.)

Thus money secured in behalf of babies and school children could be spent for increasing the salaries of favored officers or employees. Thus money voted for vacation schools or additional truant officers was used for raising salaries and for other purposes not advertised when the money was obtained. **Thus budget estimates were meaningless because they did not represent official intention.**

Money now saved in January or February may no longer be spent in August or December, but lapses to the city unless a department head can persuade the board of estimate and apportionment to transfer amounts from purposes for which they were voted to other purposes which later seem more urgent.

One important result critics underestimate. It is now impossible to add several hundred or several thousand political workers to the city payroll just before primaries or just before election, and moreover, it is extremely difficult for heads of departments to do favors (at the city's expense) for their friends, because only one-twelfth of the annual payroll may be paid out in any one month without special permission from the board of estimate.

"Jockeying" appropriations will return whenever the department of finance turns its back on accounting reform, because prohibitions on diverting funds are effective only when that department's audit and inspections are effective.

CLIPPING THE WINGS OF ADMINISTRATIVE TALENT

Department heads have been reminded by the comptroller that **spending more money than the budget allows is a misdemeanor and will be treated as such.** The mayor added to this warning the statement that **he will consider this offense sufficient cause for removing department heads appointed by him.**

This reform is bitterly assailed by those whose reading of previous mismanagement and corruption leads them to think that men of administrative ability ought not to be prevented by arbitrary restrictions from doing splendid public service. Their advice is to choose only efficient department heads and then give a free hand.

The trouble is that spending more money than officials are authorized to spend used to mean, with negligible exceptions, spending money on work which could not be publicly defended, loading up payrolls with political favorites, or careless management which did more harm than good.

For example: Of the dock department no questions were ever asked until 1909. Then for the first time its expenses were included in the annual budget (for 1910). **$400,000 was subtracted from its estimate by its own head after a supposedly irreducible minimum had been made up; and the new administration has found $500,000 more of waste.**

The same reform which keeps officials within their budget allowance also encourages them **to keep the public always informed with respect to work which ought to be done but which cannot be done for want of more funds.** It puts a premium on foresight and on the businesslike management which looks after and ahead to little and big things alike.

AN EASY CREDITOR

$130,000 is saved on one contract in the health department for removal of dead animals. It is expected that $200,000 can be added to the license receipts in 1910. $1,300,000 is added in the first five months of 1910 to water revenues. Park department leases are bringing from two to five times what they did two years ago.

What has the easy creditor done? **Found out who the favored debtors were.**

Who owed the city has never been known, with any approach to accuracy or completeness. Prior to 1908 the park department had no complete list of its lessees. Sites for schools, playgrounds and other purposes have been lost track of for years; franchise taxes have been uncollected; railroads have delayed paying back for street repairs between tracks. Whether water-bills were paid and whether the city got its money no one knew, least of all the city comptroller charged by law with obligation for knowing.

Being an easy creditor has been expensive,—costing millions yearly. To stop this waste and favoritism, the city comptroller is putting in what is called "revenue control." Not only will each department know who its tenants are and its lessees and its debtors, but the department of finance will know and will be in position to tell whether or not departments are getting full value and whether any of the money is being held back by employees or officers.

Mayors and comptrollers cannot personally visit all of the city's debtors. **But they can have regularly brought to them information about each debt owing to the city.** That's what is done by private creditors who are not easy.

AN EASY CLIENT

Magistrates have turned criminals loose upon suspended sentence without probation or upon probation known to afford no protection to the city.

Condemnation commissioners have met ten times too often, awarded from two to five times too much for property, and charged for expenses never incurred.

Corporation counsels have indefinitely delayed prosecution of those who owed or were wronging the city and have given opinions on partial statements of the facts, which department heads have used to lend color of legality to illegal and wasteful acts and to prevent money-saving reforms in business methods.

Real estate appraisers have conspired with owners of land desired by the city to ask more than it was worth.

The board of education has not had the kind of legal service that a wealthy client in private practice expects when anticipating and defending damage or claim suits.

By deciding in advance that "juries won't convict," and refusing to test important principles, prosecuting attorneys have guaranteed practical immunity to violators of law against waste, falsification of records and diversion of public funds.

The city is beginning to fare better as a client. The lower courts are to be reorganized. Judges have responded to the mayor's appeal to use their power to stop condemnation graft. The comptroller refuses to pay for unnecessary appraisers. The chamberlain saved $25,000 in printing and two days in time required to pay bills after they reached the warrant stage, by substituting five forms of warrant for two thousand, a change which his predecessor refused by advice of the corporation counsel. The corporation counsel keeps time sheets for his assistants. Strike damage suits are fought and defeated as in private practice. The corporation counsel's protest against a "notoriously unfit" condemnation commissioner led to the latter's withdrawal.

By comparing client's need with professional service rendered to the client, the city can be as well protected as any other client. To do this is the mayor's and comptroller's duty; if they fail, the city will be progressively mulcted.

KEEPING STORE FOR THE CITY

After several firemen had lost their lives in the Parker Building fire, because the hose broke, the then fire commissioner testified that he had been afraid to test the hose "for fear it would break and we needed all we had for fires."

Later efforts to hold companies responsible for hose that broke when tested showed that the formal guarantees had been lost.

Water department stores a year or two ago were "a place for everything with everything in one place." It was so hard to find necessary objects that when a new article was needed the commissioner would purchase supplies for a generation or 200 years and then throw those not immediately used into the old junk pile to add to confusion. An expensive lawn roller had been buried in debris so long that a good sized tree had grown up around its handle.

Surgical instruments costing hundreds of dollars in the old days were carried out of Bellevue Hospital. It was impossible to tell whether food paid for went to patients, or to help or was ever received at all.

Of 450 balances of stock on hand in the ledger of the police department only 16 agreed with the actual count. There were shortages as follows: Brooms 270, iron chains 268, chamois skins 436, cloth 268 yards, flooring 4,356 feet, matches 3,465 boxes, paint 1,475 pounds, pine lumber 18,095 square feet. But curiously enough of many kinds of stock there was a great deal more on hand than the book reported, as follows: Burners 8,980, bridles 231, screw eyes 264, glass 235 square feet, galvanized pipe 13,012 square feet, screws 12,657, moulding 9,979 feet, soap 7,105 cakes.

Over 300,000 unopened and unsuspected school books were found by the superintendent of school supplies.

The city's stores will never be properly protected until uniform store accounts are established with central control over supplies. **At the first meeting of the present board of estimate a committee was appointed to work out a plan for such control.** In the meantime departments are being compelled to keep records of their own supplies showing when and to whom and for what purpose they are given out.

BUYING REAL ESTATE FOR THE CITY

How many scores of millions New York City has been "gouged" when buying real estate nobody will ever know. It has made little difference how little or how large the parcel bought. Those who represented the city as well as those who represented the seller, have vied with one another in charging exorbitant fees for condemning property or for buying at private sale at from two to five or ten times its value.

To reduce the condemnation graft, Comptroller Grout established a bureau of real estate to buy land at private sale. No more sordid illustration of abusing official power can be given than this bureau which not only advised officials to pay more than land was worth, but persuaded appraisers to increase appraisals. In buying (1906) $4,114,000 worth of land by private purchase the city paid 207 per cent of assessed valuation; in buying $1,564,000 by condemnation it paid 177 per cent of assessed valuation.

Times are beginning to change: Supreme Court judges have dismissed condemnation commissioners for betraying the city's interest; city employees have been forced off condemnation commissions; $50 a day has been expressly repudiated by the Supreme Court and awards cut from $4,400 to $2,000, from 83 days to 53 days, etc; city experts are being used instead of outside experts. 76 special appraisers have been dropped, among them one who drew $261,000 in ten years, one who drew $440,000 in less than two years, and one who drew $100,000 the first ten months of 1909.

The only officer who is supposed to keep track of the city's payments for land is the comptroller. **If his office fails to get, to use and to make public the truth, condemnation graft and private sale graft will slowly but surely regain their former stature and respectability.**

SQUATTERS ON CITY LAND

For years private interests have not only been successful in preventing a public seashore bathing house at Coney Island, but have, it now appears, been actually "squatting" on the city's property.

This "squatting" might easily have been learned any time during the last ten years. $150,000 has now been voted to erect a bathing pavilion which will accommodate 9,000 persons at a time during the summer months and will be ready for the summer of 1911.

This Coney Island beach is not the only public property that has been enjoyed by squatters to the exclusion of the public. Residences in public parks, joy rides in automobiles, unpaid franchise taxes, unpaid bills for paving done by the city between street railway tracks, loans of city supplies and employees were time-honored forms of squatting. Public storehouses and markets are also being given back to the public, thanks to asking only a few questions as to where city property is and who is using it.

"Squatting" is as natural as migration. It will certainly recur, if the search for it ceases.

TANDEM CONTRACTS

To insure fair competition for the city's business, there is a law which prohibits officials from buying "in the open market,"—that is, without competitive bidding—above $1,000.

All orders for $1,000 or more must be let to the lowest bidder, except in a few instances where rejection of the lowest bid is specifically authorized by ordinance or by law. To get around this provision large orders have frequently been broken up into separate orders of $999, or $900, $800, $750. Instead of contracting for known needs in advance, department heads would give a month's contract, or other fraction of the year's business, to some favored contractor. In this way one firm, for example, was given $22,544 last year for installing meters.

The practice was frankly avowed and described by a superintendent of public buildings and offices in August, 1906, in a letter to a city magistrate:

> "My dear Judge: I was surprised to read the statement made by the clerk that nothing whatever had been done (to the Essex Market court house). Painting work approximating $1,000 has been completed. . . **As the law prevents us from doing more than $1,000 worth of work on one order, it is necessary to do it piecemeal."**

Nothing will ever stop this method of evading the law and gouging taxpayers, but the certainty of discovery; the responsible discoverer is the comptroller through his auditors and inspectors. When discovered, such evasions of law may be prosecuted as breaches of trust, the waste recovered and the waster removed.

Guessing or Knowing THE CITY DEBT

In 1908 there were fifty-seven varieties of city debt totals and of methods of computing New York City's debt. In June of that year the comptroller estimated the unused borrowing power of the city as $2,807,000; the referee appointed by the Supreme Court estimated $106,206,000; the Court of Appeals finally found $43,500,000, rejecting the claim urged by the Bureau of Municipal Research that moneys borrowed from trust funds that must be recouped and bonds issued against uncollectible taxes were debt as defined by the constitutional limitation upon the city's borrowing power.

For a list of the questions at issue and of those which seem not yet to have been answered in accordance with the facts because all the facts were not submitted to the court, consult our pamphlet **New York City's Debt.**

Guessing at what the city books said, **guessing** at what ought to have been in the books that was not, **guessing** at when money owed was indebtedness and when it was not, **only added confusion to ignorance. Those who bought bonds by the millions were as helpless and uninformed as those who did not know what bonds mean.**

Panics among investors were frequent. Conscious of their helplessness, they were constantly in a state of mind to deny the truth and believe untruth.

From now on the city's debt need not be guessed at and can be computed right the first time if figures are taken properly from the city's books. This change from confusion to certainty is due to a decision of the Court of Appeals handed down in October, 1909, which answered forty-one questions in dispute about what obligations to pay should be counted as "city debt" and what should not.

INDIAN Living: Giving: Corporate Stock BUDGET

It was characteristic of the Indian to live high when he had means, to lack for many of the necessities of life most of the time, to be lavish in his presents, and to take back his presents at pleasure.

New York City's board of estimate found it necessary in 1910 to take back authorizations for permanent improvements amounting to $24,000,000. Because there was money and credit to spend, there had been a regular Indian debauch—years long—of spending and giving. School sites were bought that were not needed; park sites were bought and forgotten; contracts were let for numerous public improvements without respect to the city's ability to pay.

In 1910 the board of estimate and apportionment has decided that it will be as businesslike in spending the city's credit as in spending taxes. Therefore, before deciding what permanent improvements to authorize, it made a complete list of improvements requested which exceeded the city's borrowing power by millions "beyond the dreams of avarice." Having only $95,000,000, it chose from this list in order of urgency and of most profitable expenditure this year,—finishing improvements under way wherever possible; $8,000,000 still remains.

To stop Indian living by this great city means that permanent improvements will be made in the order of their importance, and with a view to what the city can afford. In the long run, **this means more permanent improvements of the right kind, less waste and graft and delay and disgrace in city building.**

THREE PER CENT SAVED ON SPENDINGS

On savings we earn from 3 per cent to 4 per cent. **On our spendings for groceries, milk, etc., we have been losing 3 per cent or more through short weights and measures. Even on dry goods the "customs of the trade" have defrauded us. That is one form of tax that every person has been paying, no matter how small his income.**

State superintendent of weights and measures, Dr. Fritz Reichmann, told the present mayor of New York City an amazing story about the cheating of customers in all the boroughs. Scales were "fast," weights were "light" and measures were "short." The following summary table shows the percentage of scales, weights and measures tested in the five boroughs, which **cheated the customer over 3 per cent:**

	Scales	Weights	Measures
Manhattan and Bronx	44.46	66.66	59.61
Brooklyn	21.25	35.82	39.59
Queens	29.43	49.77	48.19
Richmond	22.75	35.20	34.23

The city's bureau of weights and measures was reorganized and a new chief appointed, whose reports contain a message for every city in the land. He found that wholesalers, as well as retailers, had been cheating on weights and measures. For example, wood weighing 588,000 pounds a year was charged for as meat by wholesalers and paid for later by retailers. No more striking or thrilling demonstration of **reform in method** was ever witnessed than the work of this reorganized bureau **where nation-wide benefits have resulted from efficient direction of the identical men who were employed before reorganization.**

"Influence" was sufficient until this year to prevent a correction of these evils and to prevent a thorough investigation. Convinced that full weights must be given, dealers have made a rush for honest scales "to such an extent that those who sell scales are unable to supply the demand . . . Heretofore the bureau has been literally neglected and left without any oversight whatever, although under the immediate supervision of the mayor." (The quotations are from the present mayor.)

THE MYTH ABOUT PRIVATE BUSINESS

"As is done in private business" describes what most people want to see government do.

There is a general assumption, which is very rarely challenged, that there is something about "private" that makes for honesty and efficiency, and something about "public" that encourages dishonesty and inefficiency.

Nothing could be farther from the truth.

Private janitors force milk companies to pay them a commission of so much per customer in the apartment houses, which the private landlord pays the janitor to attend without commission. Private cashiers need cash registers. Private railroad conductors and inspectors need innumerable checks on tickets sold. Private hospital superintendents have made perfunctory inspections of goods furnished by favorite customers who made them presents. Private bankers are bonded. Private universities have recently been undergoing business reorganization, because of wastefulness and diversion of trust funds. Private department stores pay fabulous salaries plus interest in business profits to experts for cutting out waste, incompetence and dishonesty. Private railroads save fortunes every year by central purchasing agencies. Private scales and measures defraud customers.

Looking after one's taxes is private business. Yet what a poor standard this private business has heretofore set for public business!

New York City wants something infinitely better than mere private business has, for the majority of private business ventures fail for want of efficiency and honesty. New York City wants and is adopting the most effective methods worked out by the most efficient private business.

LOSING CHILDREN BY THE THOUSAND

From September almost continuously throughout the school year children drop out of school. The difference between the total number belonging and the June register is nearly 100,000 after excluding mid-year graduates.

Another important loss is failure to win promotion. In the February promotions, 1909 (the latest published returns), 108,225 children were "held back." The following June 100,338 were "held back."

Holding back caused by physical defects alone has been estimated by Dr. Leonard P. Ayres of the Russell Sage Foundation to cost New York $2,800,000 a year. What it costs in discouragement, and in decreased efficiency among other pupils and among teachers, has not been estimated.

Children are lost or their time wasted in going over subjects the second time in very much the same way and for very much the same reasons as are city supplies lost and city payroll money wasted. **Inventories have not heretofore been taken, and those who are theoretically held responsible have not been held practically responsible for knowing when and where children are lost and where and why children are "held back."**

In February, 1910, and again in June, 1910, it was thought not worth while to ask where and why children have failed. But members of the board of estimate and apportionment have received assurance that **beginning with September, 1910, efforts will be systematically made to analyze causes of nonpromotion and retardation.**

Heretofore the monthly reports submitted to the board of education have always compared each month with the corresponding month of the year before, and never with the preceding month of the same year or with the preceding December or September of the same year. For example, in June, 1910, the board of education received a flattering report, that the attendance for May, 1910, was 29,000 greater than in May, 1910. This did not show, however, **that the May attendance was 29,445 less than the November attendance preceding and 170,000 less than the net enrollment for the year.**

A special committee of the board of education is now working on the improvement of these records and reports.

CESTUI QUE TRUST

There is a great deal in names,—poetry and tradition to the contrary. By a more easily understood name than "cestui que," the law of official trusteeship would have been better known to all of us, including juries and prosecuting attorneys.

Recent municipal reforms will make cestui que a friend indeed, and a friend in need, and a friend talked of in the newspapers. Therefore, everybody ought to know it and use it to guarantee the permanence of each reform step.

Setika is the way simplified spellers would write cestui que. A cestui que trust means: "A person who has the **equitable and beneficial interest in property,** the legal interest in which is vested in a trustee." For example, when King Lear made his daughters trustees of his fortune he became a cestui que trust. Owing to the looseness of the contract, they turned him adrift and spent the trust on themselves. **By the law of cestui que trust he could have recovered if he could have proved that the property was his and their use of it injurious to him and in violation of their obligation as trustees.**

Since 1864, under state law, the following have been cestui que trusts (beneficiaries) in New York City: **Every person authorized to pay taxes and who has paid taxes.** The same law made trustees of the following: **All officers and employees "so far as property, funds and effects may be committed to their management or control."**

A cestui que trust-taxpayer has, since 1864, been entitled "(as against said trustees and in regard to said property, funds and effects), **to all the rights and privileges provided for in law, trustee or cestui que to prosecute and maintain any action to prevent waste and injury to any property, funds and estate held in trust."**

The reason taxpayers have not made use of this law is chiefly that in the past a cestui que trust-taxpayer was unable to prove conclusively waste and injury to any property, funds and estate held in trust by city officials and employees as trustees, as cestui que trust-bank-stockholders have done.

The law of cestui que trust may now be increasingly useful, because the accounting reforms and definite certification to accounts, facts and responsibility will make it possible for any citizen with success to invoke this law, just as a private beneficiary can do if the trustee squanders or misuses property or funds confided to his care.

For a thorough discussion of this question write to the Bureau of Municipal Research for a brief recently submitted to it by Mr. William J. Curtis of New York City.

REFORMS ARE OFTEN FOUNDLINGS

Every check to corruption is a potential agent of corruption.

Inspection is potential blackmail.

Each step in the audit of a claim,—finding out whether or not it is the proper claim of the right man, of goods or service actually rendered—against the city is a chance for "holding up" the city's creditor. In the department of finance eight checks against error and dishonesty in auditing bills became eight means of bringing contractors "to terms" by annoyance, delay and threat.

When the number of push cart licenses was limited to a "controllable number" the value of a license increased from $2.50 to $25. But the city did not get the $22.50; on the contrary, it went to blackmailers both inside and outside the bureau of licenses.

When policemen had authority to arrest saloonkeepers for violating the excise law, they collected, the mayor says, $2,000,000 a year in "blood money."

Even America's greatest single social reform —New York City's tenement house reform— did not enforce itself. In 1908 the then commissioner stated that 52 per cent of the tenement department's field energy was practically wasted in futile reinspections of houses known to be violating the law; 66,000 violations were pending; landlords were harassed by petty exactions, and both defied the law and attacked the commissioner bitterly.

By studying how the law actually worked many ways were seen to improve the law and its enforcement. Under the present commissioner particularly the old spirit of antagonism between owner and commissioner has given way to a spirit of co-operation and understanding. Whether better spirit means better enforcement must be measured by what happens to houses. **The more necessary the reform the more likely that it will become a "foundling" or "derelict" unless its actual working is constantly watched and reported to the public.**

WHEN IS A CRIME NOT A CRIME?

.When juries won't convict, or when district attorneys won't prosecute.

"Because juries won't convict," prosecuting attorneys have recently refused to prosecute several city employees and officers for committing serious offenses against the law and against taxpayers.

Thus a school principal escaped prosecution for certifying to the Supreme Court that he was attending four different condemnation proceedings at the same time, and for certifying to the board of education that he did not attend condemnation proceedings on school days, although court records show his absence on over 500 occasions during school hours. Thus, too, a hospital employee escaped prosecution who falsified and compelled his subordinates to falsify records, as did park officials who let a statistician attend school when she and they certified that she attended playgrounds, and a borough president who testified to directly opposite statements at two hearings.

Juries had to be taught to convict men for "raising" checks or orders for goods, by making $4 into $40. After legislators have called it **a crime** to "raise" time sheets by making $4 worth of service into a $40 claim or to certify falsely **a crime,** why should district attorneys assume that juries have not been taught or cannot be taught to convict for that type of crime?

A new element which justifies giving juries a chance to convict is that we are getting now what we never had before,— **evidence.** The new records of work done include certifications that definitely fix responsibility for claiming to spend more than is really spent, to receive goods when they are not delivered, for false entries on books, or charging the city for time spent working for oneself or for politicians.

THE "RECALL" SCIENTIFIC

In several states an elective official may be voted out of office or "recalled." Not until 20 per cent. or 25 per cent. of the voters demand a special election may the desire for recall be tested. According as the majority votes, the official either continues in office or gives way to a successor whose record or promises or political affiliations appeal to the majority.

That is the recall political, the recall personal, the recall partisan, the recall by ballot.

New York's recall is different in its origin, in its method and in the number of persons who must ask for it. Two borough presidents have been removed by Governor Hughes because they were inefficient and wasteful. The recall in each case began with a small group of citizens. After reasons for recalling had been presented, **an inquiry into the facts took the place of tumultuous, confusing election.**

Because waste and incompetence were proved, the officials were recalled. They would have been recalled just the same even though a majority had expressed a desire to retain them, for as one of the governor's messages of removal stated, **"the majority has no right to impose inefficient government upon the minority."**

This is the recall judicial, the recall impersonal, the recall non-partisan, the recall non-political, the recall scientific, **the recall dependent upon what it can be proved a man does and leaves undone, no matter how many voters want to continue him in office.**

No more important question can be asked of any future candidates for governor than: Will you do your part to support New York City's recall scientific? No greater damage can be done than for a governor to refuse to remove officials proved to be incompetent and wasteful "albeit there is no proof of personal dishonesty."

ONLY A BEGINNING

It takes months and years to give up old habits and to acquire new habits.

There are still superfluous officeholders; the great majority of citizens still have a fatalistic belief that government must be less competent and less honest than private business.

Just as surely as night follows day, these business reforms will be wiped out like sand drawings on New York City's beaches, **unless the small percentage who now comprehend these business changes persist in their support until those who understand them will outnumber those who do not understand them.**

BUREAU OF MUNICIPAL RESEARCH

January, 1906 Organized as "Bureau of City Betterment"
May, 1907 Incorporated as "Bureau of Municipal Research"

PURPOSES

To promote efficient and economical municipal government; to promote the adoption of scientific methods of accounting and of reporting the details of municipal business, with a view to facilitating the work of public officials; to secure constructive publicity in matters pertaining to municipal problems; to collect, to classify, to analyze, to correlate, to interpret and to publish facts as to the administration of municipal government. (Articles of Incorporation)

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A FEW HEADLINE NOTICES

(Continued from second page of cover)

February—Continued

9 145 of City's Family Dwindle in One Week of Gaynor
Aldermen Refuse Requests for $5,000 Engineer
Tenement Commissioner Drops 35
10 Mayor to Cut Secretary $6,000 to $4,000
12 Mayor Attacks Excessive Awards in Street Opening Bureau
15 Comptroller Drops 4 Deputy Paymasters
Manhattan President Cuts Out Six Useless Offices—$21,500
16 Aldermen Cut Street Repairing Request $50,000
Mayor Abolishes $300,000 Aqueduct Commission
18 Health Department Saves $130,000 on Offal Contract
20 Mayor Breaking Down Police "System"
21 Dock Commissioner Removes $5,000 Superintendent
24 $700,000 Aqueduct Graft Cut Off—79 Jobs Gone
26 Mayor Cuts Off High Salaried Realty Experts

March

1 $300,000 Saved on Ferries
Condemnation Grant Cut From $300,000 to $144,815
No More Rotten Hose
2 Removals Reduce Bronx Payroll $135,000
Law Department Saves $18,000 on Adverse Judgment
3 City Will Sell $10,000,000 Unused Property
9 Mayor Discovers City Rental Losses
11 Grafting in Licenses Under Mayor's Probe
13 494 Men Laid Off, Highway Department Saves $100,000
65 Dismissals, Sewer Department Saves $70,000
125 Water Department Removals Save $185,000
19 Fire Commissioner Removes 100 Gongs—$3,500
21 Must Pay for Telephones—Comptroller Saves $14,000
24 Street Commissioner Plans War on Rubbish to Save $40,000
31 Court Cuts Condemnation Bill $47,500 to $25,000

April

5 Comptroller Warns Against City Land Encroachments
11 Fire Commissioner Cuts Onyx Out—Saves $20,000
14 Mayor Dooms "Soft Berths" Grade Commission
20 Aldermen Won't Buy $610,000 Health Building for $780,000
21 Commissioner of Accounts Discovers Dock Graft
24 Dock Commissioner Cuts Payroll $300,000

May

9 Water Commissioner Returns Surplus $937,000
13 Comptroller Ends Fish Market Graft
16 Mayor Investigates Weights and Measures
17 Grand Jury to Take up Bail Bond Cases
City Record Commission Cuts Expenses $300,000
Payroll $80,000 Less Than April
Businesslike Administration Saves City $240,000
21 City Saves $500,000 on New Sanitarium
24 Comptroller Stops $189 Queens Auto Hire Bill
25 Aldermen Investigate Purchase 12 City Autos

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Some Useful Publications
Showing
How New York City Has Been Studying Herself and Using Constructive Suggestions

Write to the Department of Finance

New York City's Department of finance

Administrative purpose and general description of the new system of accounting and reporting installed in the City of New York

Manual of accounting and business procedure of the City of New York

Division of inspection, department of finance first annual report

Write to the Board of Estimate and Apportionment

Budget estimates; tentative budget, 1909-1910; final budget, 1909-1910

Write to the Commissioners of Accounts

In re Borough Presidents Ahearn, Haffen and Coler: examination and charges

Investigations: fire department; Bellevue and allied hospitals

Write to the Charter Revision Commission of 1908

Preliminary report; and administrative code

Write to the President of the Borough of Manhattan

Organization, duties and the administrative and accounting procedure of the department

Write to the Bureau of Municipal Research

How Manhattan is governed—25c

A department of municipal audit and examination—30c

Making a municipal budget; functional accounts and records for the department of health—60c

The park question, Part I, critical study and constructive suggestions pertaining to administrative and accounting methods of the department of parks: Manhattan and Richmond—$1.10

The park question, Part II, critical study and constructive suggestion pertaining to revenue and deposits of the department of parks Manhattan and Richmond—60c

New York City's debt: facts and law relating to the constitutional limitation of New York's indebtedness—35c

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Buying real estate for the city—in press

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